2004/2005: Report 9

OFFICE OF THE

Auditor General of British Columbia

Follow-up of Two Health Risk Reports:

- A Review of Performance Agreements
- Information Use in Resource Allocation

December 2004

DOC
BC
A9
C
R4:
2004/05:9
2004
c.3

LEGISLATIVE ASSEMBLY
VICTORIA B.C. V8V 1X4 DEC 29 2004

Library and Archives Canada Cataloguing in Publication Data

British Columbia. Office of the Auditor General.

Follow-up of two health risk reports : a review of performance agreements : information use in resource allocation

(Report ; 2004/2005: 9)

ISBN 0-7726-5262-7

1. British Columbia. Ministry of Health Services – Evaluation. 2. Health boards – British Columbia – Evaluation. 3. Health services administration – British Columbia – Evaluation. 4. Health planning – British Columbia. I. Title. II. Series: British Columbia. Office of the Auditor General. Report ; 2004/2005: 9.

RA185.B7B74 2004 353.6'2439'09711 C2004-960172-5

LOCATION:
8 Bastion Square
Victoria, British Columbia
V8V 1X4

OFFICE HOURS:
Monday to Friday
8:30 a.m. – 4:30 p.m.

TELEPHONE:
250 387-6803
Toll free through Enquiry BC at: 1 800 663-7867
In Vancouver dial 660-2421

FAX: 250 387-1230

E-MAIL: bcauditor@bcauditor.com

WEBSITE:
This report and others are available at our Website, which also contains further information about the Office: http://www.bcauditor.com

REPRODUCING:
Information presented here is the intellectual property of the Auditor General of British Columbia and is copyright protected in right of the Crown. We invite readers to reproduce any material, asking only that they credit our Office with authorship when any information, results or recommendations are used.

LEGISLATIVE LIBRARY OF BRITISH COLUMBIA
3 3298 00297 9798

OFFICE OF THE
Auditor General
of British Columbia

Bastion Square
ictoria, British Columbia
anada V8V 1X4
Telephone: 250 387-6803
Facsimile: 250 387-1230
Website: http://bcauditor.com

The Honourable Claude Richmond
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Sir:

I have the honour to transmit herewith to the Legislative Assembly of British Columbia my 2004/05 Report 9: Follow-up of Two Health Risk Reports:

- A Review of Performance Agreements
- Information Use in Resource Allocation

Wayne Strelioff

Wayne Strelioff, FCA
Auditor General

Victoria, British Columbia
December 2004

copy: Mr. E. George MacMinn, Q.C.
Clerk of the Legislative Assembly

106-00386/

Table of Contents

Auditor General's Comments 1

Follow-up of Two Health Risk Reports:

Follow-up of 2003/2004: Report 1: A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities 3

Second Follow-up of 2001/2002: Report 6: Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System 29

Appendices

A: Select Standing Committee on Public Accounts – Legislative Assembly of British Columbia: Guide to the Follow-Up Process 43

B: Office of the Auditor General: Audit Follow-up Objectives and Methodology 47

C: Office of the Auditor General: 2004/2005 Reports Issued to Date 50

Auditor General's Comments

I am pleased to present in this report the results of my Office's follow-up work on two Health sector reports originally issued in 2002 and 2003. For the 2002 report, *Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System*, this is the second follow-up report. For the 2003 report, *A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities*, this is the first follow-up report.

We perform follow-up reviews to provide the Legislative Assembly and the public with an update on the progress made by management in implementing our recommendations and those made by the Select Standing Committee on the Public Accounts. Our recommendations are designed to improve public sector performance, and are an important value-added component of our work.

As we complete a follow-up review, we provide a report to the Legislative Assembly (Appendix A).

Our approach to completing our follow-up reviews is to ask management of the organizations with responsibility for the matters examined to provide us with written representations describing action taken with respect to the recommendations. We then review these representations to determine if the information reported, including an assessment of the progress made in implementing the recommendations, was presented fairly in all significant respects (Appendix B). For the two reports we reviewed, we concluded it was.

In this report, we provide a summary of both the original reports, our overall conclusions, a summary of the overall status of recommendations and the ministry's response to our request for an accounting of progress.

For the 2002 report, *Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System*, I am pleased that progress on the recommendations has been such that I will not be performing any further follow-ups on this report.

For the 2003 report, *A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities*, I are pleased to report that significant progress has been made to further develop the performance agreements between the Ministry and health authorities in British Columbia. Considerable effort has taken place to reshape the performance agreements using the recommendations contained in our report.

It was recognized during the Select Standing Committee on Public Accounts meeting on September 22, 2003 that many of our recommendations for performance agreements would take concerted time and effort to implement. So, it is understandable that it would take more than a year to implement many of the recommendations. Also at that meeting, committee members raised a number of questions related to our findings and recommendations, specifically:

- signing authority/reporting relationships
- a decision-making model
- consequences and incentives, and
- performance measures.

On these issues, there has been either partial implementation or, in the case of signing authority, no action taken. These are difficult issues to resolve. For example, the Ministry and health authorities have certainly been working hard to develop performance measures, but given the complexity of the healthcare system, it will take considerably more work to get to a focused set of measures essential for decision-making. We will be following up on the outstanding recommendations in our second follow-up report next year.

In conclusion, I would like to acknowledge the considerable efforts taken by the Ministry and health authorities on implementing the recommendations in the performance agreements report and believe that the agreements are well on their way to becoming effective mechanisms to enhance accountability within the healthcare system. I encourage the Ministry of Health Services to complete the implementation of the outstanding recommendations as I believe it is important that they be implemented.

I wish to express my appreciation to the staff and senior management of the Ministry of Health Services for their cooperation in preparing the follow-up reports, providing the appropriate documentation and assisting my staff throughout the review process.

Wayne Strelioff

Wayne Strelioff, FCA
Auditor General

Victoria, British Columbia
December 2004

Follow-up of 2003/2004:
Report 1: A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities

December 2004

Table of Contents

Report on the Status of Recommendations 7

Summary of 2003/2004: Report 1: A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities 8

Summary of Status of Recommendations 9

Summary of Status of Implementation by Recommendation 10

Response from the Ministry of Health Services 15

Appendix 28

Report on the Status of Recommendations

Information as to the status of outstanding recommendations was provided to us by the Ministry of Health Services as of July, 2004.

We have reviewed the representations provided by the Ministry of Health Services in September and October 2004 regarding progress in implementing the recommendations. The review was made in accordance with standards for assurance engagements established by the Canadian Institute of Chartered Accountants, and accordingly consisted primarily of enquiry, document review and discussion.

Based on our review, nothing has come to our attention to cause us to believe that the progress report prepared by the Ministry of Health Services does not present fairly, in all significant respects, the progress made in implementing the recommendations contained in our May 2003 report.

Wayne Strelioff

Wayne Strelioff, FCA
Auditor General

December 2004

Summary of 2003/2004: Report 1: A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities

Audit Purpose and Scope

The purpose of this review was to assess the performance agreements signed between the ministry and British Columbia's health authorities in 2002, to determine if the agreements are effective in improving accountability for the delivery of regional health services to the public.

We reviewed the clarity, relevance and appropriateness of the agreements, including who is responsible for what, and how they are to be held accountable. In doing so, we recognized that performance management within the health care sector is very complex and that these agreements are new and evolving.

Our review was performed in accordance with assurance standards recommended by the Canadian Institute of Chartered Accountants, and was carried out between May 2002 and March 2003. Through enquiry, discussion and analysis, we examined the processes used to create the performance agreements, the content of the agreements, and the context. We also reviewed developments in other jurisdictions.

These agreements exist within a broad system of governance and strategic management processes for the health sector. We did not conduct a detailed examination of these processes, but we did review them in terms of how they relate to the performance agreements.

Overall Conclusion

We recognize as a significant step forward the ministry's and health authorities' efforts to date in implementing performance agreements. However, much work is still required to ensure these agreements add value, rather than further complexity, to regional health care delivery in British Columbia.

In reviewing the agreements, we concluded that they require significant improvement to clarify who is accountable for meeting the expectations set out in them. There is a commitment to improving accountability, but clear objectives are needed and management systems and capacity to support accountability must be developed further. We also concluded that the measures contained in the performance agreements need to be refocused to emphasize results, to ensure balance, and to promote improvement.

Summary of Status of Recommendations

A Review of Performance Agreements between the Ministry of Health Services and the Health Authorities

Original Issue Date: May 2003

Summary of Status at July 2004	OAG	Further Follow-up Required
Total Recommendations	**20**	**8**
Fully implemented	2	0
Substantially Implemented	8	0
Partially Implemented	7	7
Alternative Action	2	0
No Action Intended	1	1

Summary of Status of Implementation by Recommendation

A Review of Performance Agreements

Between the Ministry of Health Services and the Health Authorities

Public Accounts Committee Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
Part I: Governance 1 We recommend that the purpose of the performance agreements be clearly defined and that the agreements then be designed around that purpose. In our view, the organizational performance agreement model is the closest fit to what most of the interviewees felt was the primary purpose for these documents. This model also seems to capture the intended level of accountability best—that being the organization.		✓			
2 We recommend that the performance agreements be better structured to clarify the roles and responsibilities for stewardship and service delivery and to focus on higher level performance expectations.	✓				
3 We recommend that the ministry and health authorities work to reduce ambiguity over decision-making authority by adopting a decision-making framework that articulates who is accountable for which decisions and how exceptional cases will be handled. We recognize that this will be a complex undertaking due to the inherent difficulties in governing within a publicly funded health care system.			✓		
4 We recommend that the performance agreements be signed by the Minister and the Chair of the health authority, on behalf of the board, as they are directly accountable for responsibilities being delegated within the performance agreements. Consideration should also be given to defining the roles of the Deputy Minister and CEOs in separate management agreements.					✓

Public Accounts Committee Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
5 We understand that both the ministry and the health authorities want to move towards a greater partnership relationship. As the performance agreements are further developed and implemented, we recommend that they be consistent with this approach and be based on the values of mutual respect and cooperation.		✓			
6 We recommend that health authority boards evolve their board performance evaluation process from self-assessment to include periodic assessment by an independent third party within a reasonable time period.			✓		
Part II: Accountability 7 We recommend that the "givens" be distilled and clarified into a set of clear objectives for the regional health care system that are prioritized and balanced. In our view, this is the single biggest improvement that can be made to enable the agreements to become the key accountability documents for health authorities.		✓			
8 We recommend that the ministry and health authorities: – continue to strengthen the linkages between the agreements and current planning processes through better coordination; and – include the agreements in the ministry's comprehensive planning framework, so that they are part of the long term plans for the health care system.		✓			
9 The ministry and health authorities are making several positive changes to link management systems and capacity to the performance agreements. We recommend that continued improvements, especially to support organizational capacity, are needed over time to ensure the system operates in a cohesive, consistent and holistic way.			✓		

Public Accounts Committee Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
10 We believe that: – a more collaborative approach be used in drafting the performance agreements that allows for greater participation from health authorities; – the evolution of the agreements be more considered and strategic, rather than rushed through a once-a-year process; and – the agreements be made part of the ministry's and health authorities' ongoing management and decision-making processes, with performance-related discussions occurring on a regular basis, and if necessary, mutually agreed upon changes made due to significant, unforeseen circumstances.		✓			
Part III: Performance Measurement and Reporting 11 We recommend that the ministry and the health authorities work to bring focus to the performance agreements by emphasizing the measurement of results, and by working to select only those measures essential for decision-making.			✓		
12 We recommend that the performance agreements include long-term measures of success, as well as measures related to short-term improvements.		✓			
13 We recommend that the ministry and the health authorities adopt the eight guiding principles established by the Steering Committee on Reporting Principles and Assurance (adapting them to the province's health care system) to guide the performance measure selection process.				✓	

Public Accounts Committee Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
14 We recommend that the ministry and the health authorities work together to create a balanced framework of key performance measures based on strategic objectives and priorities and linked to decision-making needs. We suggest that the British Columbia health care system consider using a framework including the following domains of performance to support evidence-based decision making: – Service levels and access – Service quality and appropriateness/ client outcomes – Client satisfaction – Financial results – Efficiency/productivity – Sustainability/capacity.		✓			
15 The ministry and the health authorities should agree on a process to select measures in a considered, participative manner.	✓				
16 We recommend that the ministry and the health authorities consider using logic models as part of the process of selecting measures of outcomes for the British Columbia health care system.		✓			
17 We recommend that the ministry and the health authorities work together to establish sound data on current performance, set a philosophy of continuous improvement, ensure all targets are as measurable and clear as possible, and tie incentives to the targets. Ultimately, the ministry and the health authorities should be working to achieve a "gold standard" over a reasonable period. We recognize that this will be a difficult task, and that improvements will only come as experience is gained.			✓		

Public Accounts Committee Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
18 We recommend that the performance agreements include reporting provisions that are based on a careful analysis of decision-making needs and use emerging technologies for performance reporting.			✓		
19 We recommend that the ministry and the health authorities establish a joint program of independent audits and evaluations for the health sector in British Columbia.				✓	
20 We recommend that the performance agreements include an adequate package of incentives, and that they outline a graduated set of consequences for poor performance so that parties to the agreement have clarity about when and how they would be applied.			✓		

Response from the Ministry of Health Services

General Comments

A progress report is being submitted on behalf of the Ministry of Health Services to the Office of the Auditor General outlining the progress made on the implementation of their recommendations contained within *A Review of Performance Agreements Between the Ministry of Health Services and the Health Authorities* released May 2003. The purpose of this paper is to rate the degree to which each recommendation is implemented and summarize the progress achieved to date.

Since the release of the Office of the Auditor Report, the performance agreement has undergone extensive revision. The recommendations from the Office of the Auditor General provided guidance and direction for advancing the development of the performance agreement. While some of the recommendations in the report have been challenging to implement, they have served as a valuable reference point as the work progresses and continue to do so.

At the outset, a collaborative, mutually respectful process was implemented. A partnership was developed between the Ministry of Health Services and health authorities through the introduction of two working groups:

1. Performance Agreement Working Group – advises the Ministry of Health Services Executive on the structure and process for Performance Agreement development.
2. Performance Measurement Selection Task Group – advises the Performance Agreement Working Group on the selection of measures applicable to system-level objectives within the Performance Agreement.

Through the collaborative effort of these two groups, the following progress was possible:

The Performance Agreement 2004/05 – 2006/07:

- Reflects an organizational performance agreement model.
- Clarifies the purpose of the agreement.
- Clarifies and expands reciprocal responsibilities.
- Contains a performance measurement framework aimed at measuring system-level performance.
- Reflects measures filtered through criteria for measurement selection that were selected and endorsed by both parties.

- Encompasses long and short-term expectations through the introduction of a section pertaining specifically to Priority System Improvement Projects along with longer-term system improvement measures.
- Strengthens the linkages between the Ministry's three-year service plan through the integration of directional objectives for the health system.
- Adds clarity around scope of decision-making and issues resolution processes.
- Recognizes the value of further discussion associated with incentives and consequences.

The Ministry of Health Services takes its stewardship role in the delivery of health care services very seriously and will continue to work closely with the health authorities to ensure performance measures, and the principles by which they are developed, are clear, transparent and effective.

Part I Governance

Recommendation #1

'the purpose of the performance agreements be clearly defined and that the agreements then be designed around that purpose. ...the organisational performance agreement model is the closest fit to what....(is) the primary purpose of these documents.' (p 17)

Implementation Status: *Substantially Implemented*

- The purpose of the performance agreement is clearly directed at the health authority organizational level and reflects an organizational performance agreement model approach. This section was strengthened to state that the performance agreement is a principal document that sets out mutual understanding of the respective obligations and expectations of the Ministry of Health Services and health authorities and defines performance deliverables for which health authorities will be held accountable.

Recommendation #2

'the performance agreements be better structured to clarify the roles and responsibilities for leadership and service delivery and to focus on higher-level performance expectations' (p 18)

Implementation Status: *Fully Implemented*

- Clarification of roles was accomplished by:
  - adding a specific role statement pertaining to the Ministry and the health authorities in Section B;
  - revising the Reciprocal Responsibilities Section C; and
  - including a specific role and mandate statement in one health authority's performance agreement to differentiate their role from the other health authorities (i.e., the Provincial Health Services Authority).
- High-level performance expectations were integrated into the performance agreement by:
  - including Ministry of Health Services' Service Plan (2004/05–2006/07) objectives; and
  - adding a separate objective encompassing system priorities such as sustainability, integration, and work place development.

Recommendation #3

'the Ministry and health authorities work to reduce ambiguity over decision-making authority by adopting a decision-making framework that articulates who is accountable for which decisions and how exceptional cases will be handled. We recognize this will be a complex undertaking due to the inherent difficulties in governing within a publicly funded healthcare system (p 21)

Implementation Status: *Partially Implemented*

- An explicit section on decision-making was not seen to be necessary. At this time no further action is planned on this recommendation.
- Consensus was reached at the Performance Agreement Working Group that improvements could be made to clarifying decision-making in the performance agreement by:
  - adding clarity to the reciprocal responsibilities;
  - adding processes for decision-making, such as Section E for inclusion and prioritization of Priority System Improvement Projects;
  - clarifying how issues would be resolved, such as Section H; and
  - stating explicitly the condition for Agreement renegotiation in Section J.

Recommendation #4

'the performance agreements be signed by the Minister and the Chair on behalf of the health authority board, as they are directly accountable for responsibilities being delegated within the performance agreements. Consideration should also be given to defining the roles of the Deputy Minister(s) and CEOs in separate management agreements.' (p 23)

Implementation Status: *No action planned.*

- Four signatures continue to be necessary due to the direct nature of delegated responsibilities within the performance agreements.

Recommendation #5

'As the performance agreements are further developed and implemented, we recommend they be based on the values of mutual respect and cooperation, moving towards a relationship of greater partnership.' (p 24)

Implementation Status: *Substantially Implemented*

- Significant progress has been made in developing a partnership based on mutual respect and cooperation. This partnership has been advanced through the development of joint health authority/Ministry of Health Services working groups:

- Performance Agreement Working Group
- Performance Measurement Selection Task Group
- Key working meetings have been held over the past year. The effort and recommendations made by these groups resulted in the development of a revised performance agreement. Consultative meetings conducted with each health authority and with Boards and Chief Executive Officers to review the draft performance agreement equally fostered a mutually respectful and cooperative environment.
- In general, health authority response to the revised performance agreement indicates substantial improvement.

Recommendation #6

'Health authority boards evolve their board performance evaluation process from self-assessment to include periodic assessment by an independent third party within a reasonable time period.' (p 26)

Implementation Status: *Partially Implemented*

- Ministry of Health Services initiated a survey of health authority boards to determine the level and type of self-assessment presently being conducted. All health authority boards reported they have completed a written annual self-assessment. In addition, one health authority has conducted a third-party board assessment. All health authority boards reported their assessment process is effective and is used as a basis for improving performance.
- Also, each health authority conducts an organization-wide performance review through their regular participation in a national accreditation process conducted by the Canadian Council of Health Services Accreditation (CCHSA) and external peer reviewers. Leadership and partnership standards are one of the segments of accreditation (see second addition of Achieving Improved Measurement Accreditation Program, CCHSA). Health authorities are at various stages in their accreditation process.

Part 2 Accountability

Recommendation #7

'that the 'givens' be distilled and clarified into a set of clear objectives for the regional health care system that are prioritised and balanced. In our view, this is the single biggest improvement that can be made to enable the agreements to become the key accountability documents for health authorities.' (p 31)

Implementation Status: *Substantially Implemented*

- The performance agreement now includes a set of clear objectives through the inclusion of the strategic objectives from the Ministry of Health Services Service Plan.
- The agreement was further strengthened as a key accountability document by:
  - adding Priority System Performance Improvement Projects, Section E, that defines priorities for system change; and
  - adding the Performance Measurement Framework, Section F, that identifies system performance dimensions aimed at guiding ongoing measurement development.
- The agreement serves as the key accountability tool between the Ministry and the health authorities.

Recommendation #8

'Continue to strengthen the linkages between the agreements and current planning processes through better coordination; and include the agreements in the Ministry's comprehensive planning framework, so that they are part of the long-term plans for the health care system.' (p 32)

Implementation Status: *Substantially Implemented*

- Clear linkages between the performance agreement and the Ministry of Health Services Service Plan now exist with the inclusion of the strategic objectives and measures.
- Expectations of health authority participation in the development of future service plans are included in the reciprocal responsibilities, Section C.
- Directions provided by the Ministry of Health Services Service Plan is integrated into health authority redesign and strategic plans submitted to the Ministry of Health Services on an annual basis.
- The presence of the Priority System Improvement Projects, Section E, helps the health authorities to align their budget management and service plans with the Ministry of Health Services Service Plan.

Recommendation #9

'The Ministry and health authorities are making several positive changes to link management systems and capacity to the performance agreements. We recommend that continued improvements, especially to support organisational capacity, are needed over time to ensure the system operates in a cohesive, consistent and holistic way.' (p 34)

Implementation Status: *Partially Implemented*

- The Ministry and health authorities have taken action to link management systems to the agreements. Actions include designation of executives and managers to monitor performance and present quality improvement initiatives to the boards, linkage of performance targets to health authority redesign and budget management plans, use of scorecards (and other monitoring and reporting tools) and linkage to service delivery.
- The Ministry of Health Services has created the Knowledge Management and Technology Division to build capacity for the integration of data into daily operations and policy, and to improve the linkages of information systems for secure data sharing.
- The health authorities are continuing to work on consolidating the previously organisationally and geographically distinct operating systems inherited from their predecessors. Under the leadership of the Chief Information Officers Council, they are working to increase and improve the levels of cross-system integration to achieve the better decision support mechanisms.

Recommendation #10

'a more collaborative approach be used in drafting the performance agreements that allows for greater participation from health authorities:

- **the evolution of the agreements be more considered and strategic, rather than rushed through a once-a-year process**
- **the agreements be made part of the ministry's and health authorities' ongoing management and decision-making processes, with performance-related discussions occurring on a regular basis and if necessary, mutually agreed upon changes made due to significant, unforeseen circumstances.' (p 35)**

Implementation Status: *Substantially Implemented*

- Both the Ministry and the six health authorities, including boards, have demonstrated a sincere willingness to continue to improve on the performance agreement.

- The Performance Agreement Working Group and the Performance Measurement Selection Task Group reviewed and approved their terms of reference. Joint working group meetings are held as required to complete the ongoing development of the performance agreement. Teleconference technology is utilized, where necessary, to encourage full participation of health authority representation.
- Sections E, H and J of the performance agreement outline processes that ensure discussions between the Ministry of Health Services and health authorities occur when changes to the terms of the Agreement are being proposed.
- Performance agreement measures and targets are discussed at monthly meetings between Ministry managers and health authorities.

Part 3 Performance Measurement and Reporting

Recommendation #11

'the Ministry and the health authorities work to bring focus to the performance agreements by emphasising the measurement of results, and by working to select only those measures essential for decision-making.' (p38)

Implementation Status: *Partially Implemented*

- A set of measures essential for decision-making was included in the performance agreement and continues to be refined.
- The Performance Agreement Working Group introduced the Performance Measurement Selection Task Group to facilitate ongoing measurement development and selection. Recommendations made by this task group are reflected in the measures contained within the performance agreement. The measurement selection criteria chosen by this joint working group to select these measures place emphasis on outcome measures that are strategically aligned. As the work of the Performance Measurement Selection Task Group proceeds, the extent to which this recommendation is being met will become apparent.

Recommendation #12

'that the performance agreements include long-term measures of success, as well as measures relating to short-term improvements.' (p39)

Implementation Status: *Substantially Implemented*

- Outcome and improvement measures are integrated into the performance agreement.

- Measures selected for the performance agreement were focused on system performance in areas health authorities can influence or have control. Measures included:
  - Short-term measures (defined at one year or less) are evident in the performance agreement in such areas as budget management planning and outcomes.
  - Mid-term measures (defined as one to three years) encompassed within the performance measurement framework provide an avenue for examining improvement trends in a number of areas as system shifts are monitored.
  - Long-term measures (defined as greater than three years and up to ten years) are included, such as health status for aboriginal peoples measured by a) infant mortality and b) life expectancy.

Recommendation #13

'the Ministry and the health authorities adopt the eight guiding principles established by the Steering Committee on Reporting Principles and Assurance (adapting them to the province's health care system) to guide the performance measure selection process.' (p 42)

Implementation Status:

Alternative Action

- The Performance Measurement Selection Task Group identified nine appropriate criteria for selecting measures for application to the performance agreement and endorsed by the Performance Agreement Working Group. The criteria chosen followed an extensive review of options that are being used both nationally and internationally when selecting performance measures. The guiding principles proposed by the Office of the Auditor General were considered more applicable to reporting rather than system performance monitoring and measurement.

Recommendation #14

'the Ministry and the health authorities work together to create a balanced framework of key performance measures based on strategic objectives and priorities and linked to decision-making needs..... consider using a framework including the following domains of performance to support evidence-based decision-making

- **Service levels and access**
- **Service quality and appropriateness/client outcomes**
- **Client satisfaction**
- **Financial results**
- **Efficiency/productivity**
- **Sustainability/capacity' (p 46)**

Implementation Status: *Substantially Implemented*

- The majority of dimensions selected for the performance measurement framework for the performance agreement are consistent with the Office of the Auditor General recommendations.
- The dimensions selected are used nationally to measure health system performance. They arise from the existing Canadian Institute for Health Information framework. The application and usefulness of each dimension will be evaluated as the performance agreement is developed.
- Prior to selecting a framework, several models were considered including a balanced scorecard and models in use in other jurisdictions such as the United Kingdom and the Unites States. The Performance Agreement Working Group advocated for a framework that was familiar to health authorities and Canadian-based to increase the likelihood of acceptance and reduce the need for additional orientation to an unfamiliar framework.

Recommendation #15

'The Ministry and the health authorities should agree on a process to select measures in a considered, participative manner.' (p46)

Implementation Status: *Fully Implemented*

- A process was developed and agreed to by the joint Performance Agreement Working Group through the initiation of the Performance Measurement Selection Task Group. Performance Measurement Selection Task Group sought the advice of program-specific experts, both at the Ministry of Health Services and health authority level, to revise existing measures and develop new measures for the Task Group.
- Once measures are drafted, they are reviewed by the Performance Measurement Selection Task Group to ensure they align with the strategic objectives, the performance measurement framework, and the measurement selection criteria. Recommendations are submitted to Performance Agreement Working Group to review prior to inclusion in the performance agreement.
- The Performance Agreement Working Group submits final recommendations to Ministry of Health Services Assistant Deputy Minister, Performance Management and Improvement Division, for review. The recommendations are also presented to Leadership Council for their review. Throughout this process, feedback is sought at several levels of the Ministry of Health Services and health authority Executive, including the Deputy Minister, the Chief Executive Officer, and Board level.

Recommendation #16

'the Ministry and the health authorities consider using logic models as part of the process of selecting measures of outcomes for the BC health care system.' (p48)

Implementation Status: *Substantially Implemented*

- The logic model approach was used in the development of the 2003/04–2005/06 Ministry of Health Services Service Plans and its measures. These measures are now included in the 2004/05–2006/07 performance agreement.
- The Ministry of Health Services' Home and Community Care Division used the logic model approach for the development of measures being proposed for the 2005/06–2007/08 performance agreement.
- The Ministry of Health Services' Population Health and Wellness Division are also undertaking a logic model approach to measurement development.

Recommendation #17

'the Ministry and the health authorities work together to establish sound data on current performance, set a philosophy of continuous improvement, ensure all targets are as measurable and clear as possible, and tie incentives to the targets. Ultimately, the ministry and the health authorities should be working to achieve a 'gold standard' over a reasonable period.' We recognize that this will be a difficult task, and that improvements will only come as experience is gained (p53)

Implementation Status: *Partially Implemented*

- Incentives need to be aligned with overall health authority performance instead of individual performance targets.
- Ongoing work by the Performance Management and Improvement Division has resulted in the development of measures for routine performance monitoring so that reporting will be consistent and accurate. Reporting of these measures to the health authorities will focus attention on the results.
- Development of baseline data sets is being proposed to the Performance Agreement Working Group.
- Minimum Reporting Requirements have been developed for Home and Community Care and Mental Health Programs. Implementation of these data sets is expected as existing systems are eliminated in these program areas.

- Data quality is being addressed through routine joint reviews of financial and statistical reporting to develop greater consistency. Formal data quality processes exist between the Knowledge Management and Technology Division and health authorities whereby resubmissions of data are required to rectify quality issues.

Recommendation #18

'that the performance agreements include reporting provisions that are based on a careful analysis of decision-making needs, and using emerging technologies for performance reporting' (p 54)

Implementation Status: *Partially Implemented*

- The reporting responsibilities are contained within the Reciprocal Responsibility, Section C.
- A linked process between the performance agreement and performance monitoring further advance this recommendation.
- The Performance Management and Improvement Division are developing an annual report on the performance of the health authorities. These reports are intended for use at the Board level. These reports reflect measures used in the Ministry of Health Services Service Plan and the performance agreement. The 2002/03 annual report is on the Ministry of Health Services website.

Recommendation #19

'that the Ministry and the health authorities establish a joint program of independent audits and evaluations for the health sector in BC.' (p 55)

Implementation Status: *Alternative (non performance agreement) Approach*

- The Michael Smith Foundation for Health Research has funding to research the effectiveness of health care reforms and to evaluate the redesign initiatives the health authorities have undertaken.
- Through a collaborative priority setting exercise, research areas were identified. To date, through the Michael Smith Foundation for Health Research, the Ministry of Health Services, health authorities, and the research community have collaborated to develop the Health Services Policy Research Support Network and the research agenda. A Request for Proposals for commissioned research in priority areas is expected to be issued in October/November 2004.
- The Ministry of Health Services has multi-year contracts with research agencies to conduct independent, peer-reviewed research on strategic issues.

- The Ministry of Health Services and health authorities have jointly developed a plan and process for the independent assessment of patient perspectives in specific service sectors.

Recommendation #20

'the performance agreements include an adequate package of incentives, and that they outline a graduated set of consequences for poor performance so that parties to the agreement have clarity about when and how they would be applied.' (p 58)

Implementation Status: *Partially Implemented*

- Attempts at defining a clear set of balanced incentives and consequences for the performance agreement raised serious concerns for health authorities. Emphasis on positive strategies to support performance improvement was recommended.
- Avenues for issues resolution were included in the performance agreement, Section H, as a means of dispute resolution for addressing differences and concerns.
- A review of the implementation of performance agreements in Canada, the United Kingdom, New Zealand, and Australia was undertaken. The general finding was the degree and approach to public sector performance measurement varies in each jurisdiction. Emphasis is placed on mutual cooperation, supported by a use of information to learn and improve.
- It is very difficult to find the right balance between incentives that often have unintended (and unwanted) results and consequences that are seen as punitive, and counter productive. This is a complex area restricted by a number of factors including mandatory budget accounting policies.
- Further modeling will continue and be taken to the Performance Agreement Working Group and Leadership Council for their consideration.
- The Ministry of Health Services will regularly share reports with the health authorities on their performance relative to each other and to the performance measures in the agreement. This will acknowledge performance and identify areas for improvement. The publication of such reports will enable the performance of the health authorities to be followed by the public.

Appendix

Timetable of Reports Issued and Public Accounts Committee Meetings on Performance Agreements between the Ministry of Health Services and the Health Authorities

May 2003	Office of the Auditor General issues the *2003/2004 Report 1: Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System*. The report contains 20 recommendations.
September 2003	The Select Standing Committee on Public Accounts reviews the Auditor General's report.
March 2004	The Select Standing Committee on Public Accounts reports the results of its review to the Legislative Assembly in its Second Report—Fourth Session 37th Parliament.
December 2004	Office of the Auditor General issues the follow-up report to the Legislative Assembly of British Columbia.

Second Follow-up of 2001/2002: Report 6: Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System

December 2004

Table of Contents

Report on the Status of Recommendations 33

Summary of 2001/2002: Report 6:
Information Use by the Ministry of Health in Resource Allocation Decisions
for the Regional Health Care System 34

Summary of Status of Recommendations 35

Summary of Status of Implementation by Recommendation 36

Response from the Ministry of Health 37

Appendix 40

Report on the Status of Recommendations

Information as to the status of outstanding recommendations was provided to us by the Ministry of Health Services as of July, 2004.

We have reviewed the representations provided by the Ministry of Health Services in September and October 2004 regarding progress in implementing the recommendations. The review was made in accordance with standards for assurance engagements established by the Canadian Institute of Chartered Accountants, and accordingly consisted primarily of enquiry, document review and discussion.

Based on our review, nothing has come to our attention to cause us to believe that the progress report prepared by the Ministry of Health Services does not present fairly, in all significant respects, the progress made in implementing the recommendations contained in our March 2002 report.

Wayne Strelioff

Wayne Strelioff, FCA
Auditor General

December 2004

Summary of 2001/2002: Report 6: Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System

Audit Purpose and Scope

The purpose of this audit was to assess whether the Ministry of Health uses appropriate information to allocate resources to the regional health care system.

Specifically the audit examined whether the ministry:

- establishes clear direction, including principles, priorities and accountabilities for the regional health care system
- uses appropriate information to support resource allocations to the regional health care system
- assesses and reports on the overall performance of the regional health care system, provides information to the health authorities need to assess an d report on their own performance.

The audit examined the information used to support both planned and ad hoc resource allocation decisions in fiscal 1999/2000 and 2000/01 fiscal periods. We did not examine the information used to support 2002/03 fiscal year health estimates.

Overall Conclusion

We concluded that the ministry is allocating resources across the health care system without the benefit of essential cost and performance information. Instead the ministry allocates resources based on historical spending levels. As a result, most resource allocation decisions are not based on the kind of information necessary to fully implement and evaluate the strategic directions the ministry has set for the health care system.

Summary of Status of Recommendations

Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System

Original Issue Date: March 2002

Years Followed Up: July 2003, December 2004

Summary of Status as at July 2004	Ministry of Health
Total Recommendations for further follow-up	**5**
Fully Implemented	3
Substantially Implemented	1
Partially Implemented	0
Alternative Action	1
No Action	0
Follow-up Required	0

Summary of Status of Implementation by Recommendation

2001/2002 Report 6: Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System As at July 2004

Public Accounts Committee Recommendations	Implementation Status				
	Fully	Substantially	Partially	Alternative Action	No Action
1. Direction and Expectations The Ministry should: ▪ Develop and publish an accountability framework for the regional health care system that describes roles, responsibilities and performance reporting expectations. ▪ Issue health authority funding allocation letters prior to the beginning of the fiscal year.	✓	✓			
2. Use of Information The Ministry should: ▪ Ensure that the health data warehouse will meet its information need. ▪ Develop the information systems capacity to provide the data to measure performance.	✓			✓	
3. Resource Allocation Model The Ministry should: ▪ Introduce the budget reallocations based on the model on a more timely basis.	✓				

Response from the Ministry of Health Services

Recommendation #1

Direction and Expectations

The Ministry should:

- **Develop and publish an accountability framework for the regional health care system that describes role, responsibilities and performance expectations.**

Implementation Status

Fully Implemented

Guided by the organizational performance agreement model, a specific role and responsibility statement pertaining to the Ministry and the health authorities, Section B, was added to The 2004/05 Performance Agreement. Clarification of roles is further advanced in the Ministry and Health Authority Reciprocal Responsibilities, Section C. Through a collaborative effort, reciprocal responsibilities were defined more explicitly between each partner, to provide an equitable level of accountability. High–level performance expectations are integrated into the performance agreements through the inclusion of the Ministry of Health Services' service plan objectives. These are outlined in Section D of the performance agreements.

- **Issue health authority funding allocation letters prior to the Beginning of the fiscal year.**

Implementation Status

Substantially Implemented

The Ministry of Health Services recognizes the value in communicating funding information to the health authorities in a timely manner. However, releasing this information prior to the start of the fiscal year can be constrained by many factors. As funding allocations are primarily determined by the population needs based funding (PNBF) model, consultation with the health authorities is necessary to ensure transparency of the process, and to understand implications of the proposed funding levels. Also, in 2004/05, the Federal Government announced additional funding under the Health Accord subsequent to the publication of the 2004/05 budget. As a result of this, Supplementary Estimates were required, causing a delay in Releasing allocations. In spite of this, the funding letters were issued April 2, 2004 for the 2004/05 fiscal year, along with planning targets for 2005/06 and 2006/07.

Recommendation #2

Use of Information

The Ministry should:

- **Ensure that the health data warehouse will meet its information needs.**

Implementation Status

Alternative Action

The Health Data Warehouse project was put on hold in order to evaluate the long term goals and financial sustainability of the project (the alternate action). However, preliminary results of the two independent reviews indicate that Phase 2 of the Health Data Warehouse project, (the integration of insurance data, financial data and depersonalized client based data to allow more streamlined usage), should proceed. To ensure financial sustainability, a new strategy is being developed with the health authorities for a more cost effective information technology solution. The finalization of the independent reviews and the new IT strategic solution are currently in progress.

- **Develop the information systems capacity to provide the data to measure performance.**

Implementation Status

Fully Implemented

eHamis is an Internet-based management information tool. It is used to produce various financial and statistical (general-ledger based) reports pertaining to the operations of all the health authorities and health service providers within the province. The data conforms to the National MIS Guidelines in terms of coding structure, definitions and content within this database.

A module within eHAMIS has been developed to enable the Health authorities to report data to the Ministry. The Health Authority Reporting Program (HARP) allows organizations to map their General Ledger Accounts to the standard MIS Chart of Accounts used by BC and to upload, validate, and submit their MIS data to the Ministry.

The Summary of Health Authority Reported Activities (SHARA) is a high-level report, which provides a management overview of key financial and sectoral activities as reported by health authorities. Year-to-date is reported monthly.

Recommendation #3

Resource Allocation Model

The Ministry should:

- **Introduce the budget allocations based on the model on a more timely basis.**

Implementation Status

Fully implemented

The PNBF model was first implemented to allocate a substantial portion of the base and incremental funding for acute and home and community care to regional health authorities in 2002/03. While the PNBF model was again used in 2003/04, it only allocated the incremental funding.

In 2004/05 the Ministry took the significant step of using the PNBF model to determine three year funding allocations (both base and incremental), with planning allocations established for 2005/06 and 2006/07. This is a major step forward in the implementation of the PNBF model as the model now allocates the vast majority of the funding to regional health authorities.

Currently, the ministry and the health authorities are engaged in a review of the PNBF model in order to explore potential enhancements. These potential enhancements may be implemented in time for the 2005/06 funding allocations. Refinements to the model will be an ongoing iterative process.

Appendix

Timetable of Reports Issued and Public Accounts Committee Meetings on Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System

March 2002	Office of the Auditor General issues *2001/2002 Report 6: Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System*. The report included 16 recommendations.
July 2002	The Select Standing Committee on Public Accounts reviews the Auditor General report.
February 2003	The Select Standing Committee on the Public Accounts' review of the report tabled in the Legislative Assembly.
August 2003	Office of the Auditor General issues its first follow-up report on *Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System* to the Select Standing Committee on Public Accounts.
September 2003	The Select Committee on Public Accounts reviews the first follow-up report.
February 2004	The Select Standing Committee on the Public Accounts' review of the report tabled in the Legislative Assembly.
December 2004	Office of the Auditor General issues its second follow-up report on *Information Use by the Ministry of Health in Resource Allocation Decisions for the Regional Health Care System* to the Select Standing Committee on Public Accounts.

Appendices

Appendix A

Select Standing Committee on Public Accounts – Legislative Assembly of British Columbia: Guide to the Follow-Up Process

About the Committee

The Select Standing Committee on Public Accounts is an all-party select standing committee of the Legislative Assembly. The committee is currently composed of 14 members, including a Chair and Deputy Chair. The committee is supported in its work by the Office of the Clerk of Committees, which provides procedural advice, and administrative and research support.

The committee's Terms of Reference include, but are not limited to, the following powers:

- Consider all reports of the Auditor General which have been referred to the committee by the Legislative Assembly
- Sit during a period in which the House is adjourned or recessed
- Send for persons, papers and records
- Report to the House on its deliberations.

Committee Meetings

Dates of committee meetings are posted on the Legislative Assembly web site at www.leg.bc.ca/cmt/. Committee proceedings are recorded and published in *Hansard*, which is available on the same web site.

The Auditor General and the Comptroller General are officials of the committee, and are usually present at committee meetings. During meetings, representatives of the Auditor General's office make a presentation of their audit findings.

Representatives of audited organizations also attend as witnesses before the committee, and provide information to the committee regarding actions taken to address the Auditor General's recommendations. Following each presentation, committee members are provided with the opportunity to ask questions of witnesses. Members of the Legislative Assembly may examine, in the same manner, witnesses, with the approval of the committee.

After initial consideration of a report, the committee often wishes to follow-up the progress made in implementing the Auditor General's recommendations, or recommendations made by the committee to the House, and adopted by the House. The procedures for follow-up reviews carried out by the Auditor General are outlined below.

The Follow-up Process

1. About twelve months after an audited organization's appearance before the committee, representatives of the Auditor General's office will request representatives of the audited organization that a progress update be provided to the Office of the Auditor General within a period of time (usually one month).
2. Audited organizations must prepare a written response in the format noted below, and direct it to the Office of the Auditor General. In drafting the written response, organization representatives may wish to consult with the Office of the Comptroller General, and/or the Office of the Auditor General. As well, the Office of the Clerk of Committees would be pleased to answer any questions regarding the work of the committee, and committee procedure.
3. All written responses submitted by audited organizations are reviewed by the Office of the Auditor General to confirm the fairness of information about the progress made in implementing the recommendations contained in the Auditor General's report.
4. After completion of his review, the Auditor General issues a report to the Legislative Assembly, which includes the Auditor General's opinion on the status provided by the organization. The report is referred to the Select Standing Committee of Public Accounts.
5. Following review of the Auditor General's report, the committee may request that representatives of the audited organization appear before the committee to provide further information, or that further information be provided to the committee in written form.
6. The Office of the Comptroller General will arrange for witnesses to attend where the committee has asked for a presentation based on the written followup.

Format of Written Responses

Written follow-up information prepared by audited organizations in response to a request from the Office of the Auditor General should include the following items:

- Date of the written response.

- A brief introduction to and summary of the topic being considered, including a reference to the period during which the audit was conducted, date(s) the audit was considered by the Public Accounts Committee, and how many of the recommendations have been fully implemented, substantially implemented, partially implemented, alternative action taken and no action taken to date.
- A brief response to each recommendation made by the Auditor General and by the Public Accounts Committee (unless specifically advised to address only particular recommendations), including all actions taken to implement each recommendation.
- A work plan for implementation of the Auditor General's and the Public Accounts Committee's recommendations, including information on the means by which each recommendation will be implemented, time frames for implementation, identification of branches with primary responsibility for implementation, and procedures in place to monitor progress in implementing the recommendations.
- Any other information relevant to the Auditor General's or Public Accounts Committee's recommendations, including planned or current projects, studies, seminars, meetings, etc.
- Contact information for ministry/government organization representatives who have primary responsibility for responding to the Auditor General's and Public Accounts Committee's recommendations (name, title, branch, phone and fax numbers, e-mail address).
- The reports are to be signed by a senior official responsible for the area, normally a Deputy Minister, an Assistant Deputy Minister or Vice-President.
- Reports should be relatively brief (e.g. 5–10 pages), although attachments are acceptable. If guidance is needed in preparing the follow-up report, please contact any of the offices noted below.

Contact Information:

Office of the Clerk of Committees
Josie Schofield
Research Analyst
Phone: 250 356-1623
Fax: 250 356-8172
josie.schofield@leg.bc.ca

Office of the Auditor General
Doreen Sullivan
Executive Coordinator
Phone: 250 356-2627
Fax: 250 387-1230
dsullivan@bcauditor.com

Office of the Comptroller General
Arn van Iersel
Comptroller General
Phone: 250 387-6692
Fax 250 356-2001
arn.vanIersel@gems8.gov.bc.ca

Appendix B

Office of the Auditor General: Follow-up Objectives and Methodology

Purpose of Following Up Audits

The Office conducts follow-up reviews in order to provide the Legislative Assembly and the public with information on the progress being made by government organizations in implementing the recommendations arising from the original work.

Performance audits are undertaken to assess how government organizations have given attention to economy, efficiency and effectiveness.

The concept of performance audits is based on two principles. The first is that public business should be conducted in a way that makes the best possible use of public funds. The second is that people who conduct public business should be held accountable for the prudent and effective management of the resources entrusted to them.

The Nature of Audit Follow-ups

A follow-up of an audit comprises:

1. requesting management to report the actions taken and to assess the extent to which recommendations identified in the original audit report have been implemented;
2. reviewing management's response to ascertain whether it presents fairly, in all significant respects, the progress being made in dealing with the recommendations;
3. determining if further action by management is required and, consequently, whether further follow-up work by the Office will be necessary in subsequent years; and
4. reporting to the Legislative Assembly and the public the responses of management and the results of our reviews of those responses.

The Nature of a Review

A review is distinguishable from an audit in that it provides a moderate rather than a high level of assurance. In our audits, we provide a high, though not absolute, level of assurance by designing procedures so that the risk of an inappropriate conclusion is reduced to a low level. These procedures include inspection, observation, enquiry, confirmation, analysis and discussion. Use of the term "high level of

assurance" refers to the highest reasonable level of assurance auditors provide on a subject. Absolute assurance is not attainable since an audit involves such factors as the use of judgement, the use of testing, the inherent limitations of control and the fact that much of the evidence available to us is persuasive rather than conclusive.

In a review, we provide a moderate level of assurance by limiting procedures to enquiry, document review and discussion, so that the risk of an inappropriate conclusion is reduced to a moderate level and the evidence obtained enables us to conclude the matter is plausible in the circumstances.

Scope of Audit Follow-ups

The follow-ups focus primarily on those recommendations that are agreed to by management at the time of the original audit or study. Where management does not accept our original recommendations, this is reported in managements' responses to the original audit reports. Since our reports are referred to the Legislative Assembly's Select Standing Committee on Public Accounts, management's concerns with our recommendations in some cases are discussed by the committee, which may also make recommendations for future action. If the committee endorses our recommendations, we include them in a follow-up. We also include any other recommendations made directly by the committee.

Frequency of Reporting on Audit Follow-ups

We follow the process agreed to between the Office of the Auditor General, the Office of the Controller General and the Public Accounts Committee (Appendix A).

Review Standards

We carry out our follow-up reviews in accordance with the standards for assurance engagements established by the Canadian Institute of Chartered Accountants.

Methods of Obtaining Evidence

Our reviews involve primarily enquiry, document review and discussion.

Enquiry consists of seeking appropriate information of knowledgeable persons within or outside the entity being audited. Types of enquiries include formal written enquiries addressed to third parties and informal oral enquiries addressed to persons within the entity. Consistent responses from different sources provide an increased degree of assurance, especially when the sources that provide the information are independent of each other.

Document review consists of examining documents such as minutes of senior management meetings, management plans, and manuals and policy statements to support assertions made in management's written report.

Discussion consists primarily of interviews with key management and staff, as necessary, for further verification and explanation.

Appendix C

Office of the Auditor General: 2004/2005 Reports Issued to Date

Report 1 – April 2004

Follow-up of Performance Reports

Managing Interface Fire Risks

Transportation in Greater Vancouver:
A Review of Agreements Between the Province and TransLink, and of TransLink's Government Structure

Report 2 - June 2004

In Sickness and in Health: Healthy Workplaces for British Columbia's Health Care Workers

Report 3 - October 2004

Preventing and Managing Diabetes in British Columbia

Report 4 - October 2004

Internal Audit in Health Authorities: A Status Report

Report 5 - October 2004

Salmon Forever: An Assessment of the Provincial Role in Sustaining Wild Salmon

Report 6 - November 2004

Leading the Way—Adopting Best Practices in Government Financial Reporting 2003/2004

Report 7 - November 2004

Monitoring the Government's Finances
Province of British Columbia

Report 8 - December 2004

Follow-up of Managing Contaminated Sites on Provincial Lands

Report 9 - December 2004

Follow-up of Two Health Risk Reports:

- A Review of Performance Agreements
- Information Use in Resource Allocation

This report and others are available on our website at http://www.bcauditor.com

Compiled and typeset by Graphic Designer, Debbie Lee Sawin, of the Office of the Auditor General of British Columbia
and published by the Queen's Printer for British Columbia©
Victoria 2004